

AGENDA



AUDIT COMMITTEE

THE CORPORATION OF THE CITY OF MISSISSAUGA

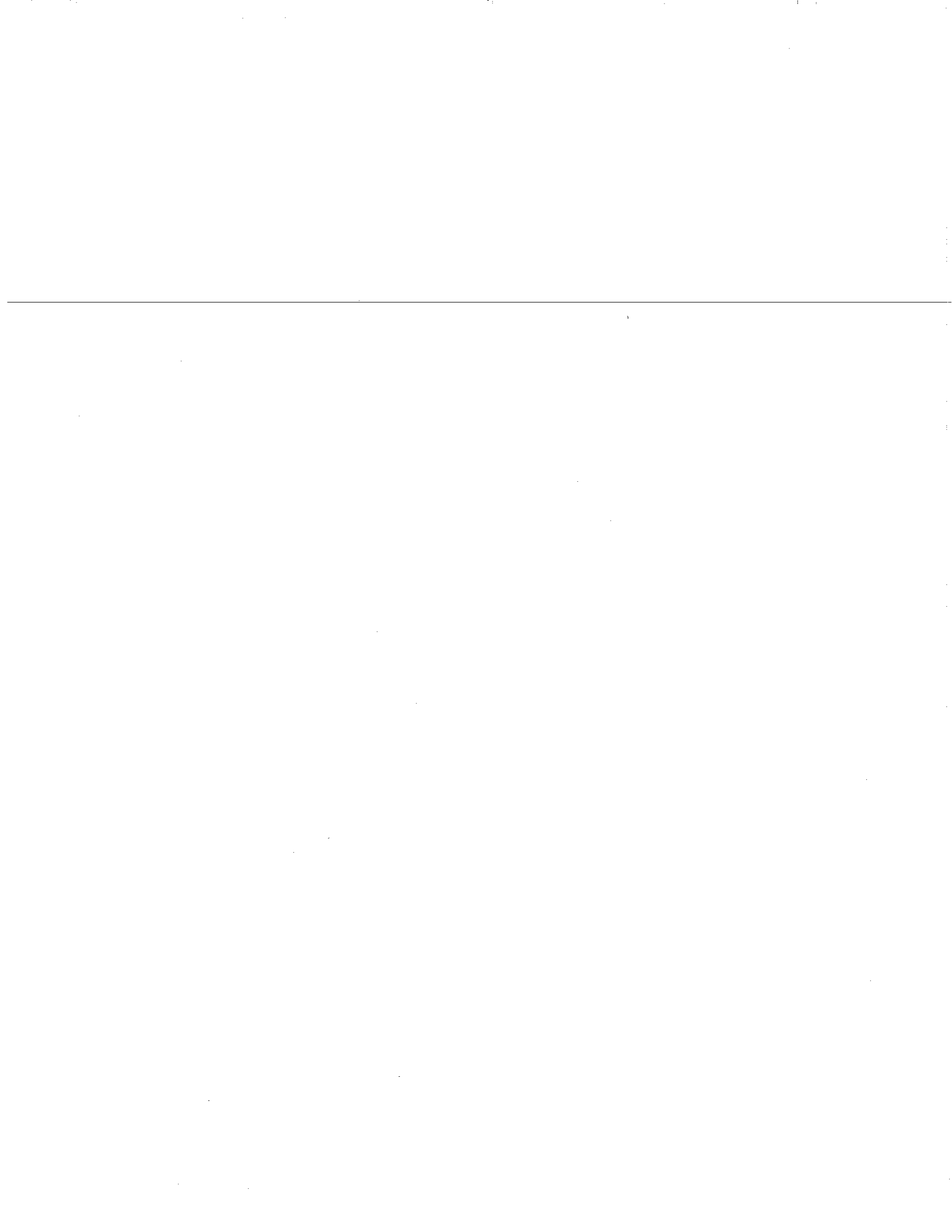
MONDAY, MARCH 5, 2012 – 9:00 AM

**COUNCIL CHAMBER, 2ND FLOOR, CIVIC CENTRE,
300 CITY CENTRE DRIVE, MISSISSAUGA, ONTARIO L5B 3C1
<http://www.mississauga.ca>**

Members

Councillor Jim Tovey, Ward 1
Councillor Pat Mullin, Ward 2 (Chair)
Councillor Chris Fonseca, Ward 3
Councillor Ron Starr, Ward 6
Mayor Hazel McCallion, (*ex officio*)

Contact: Carmela Radice, Legislative Coordinator, Office of the City Clerk
905-615-3200 ext. 5426 Fax: 905-615-4181
carmela.radice@mississauga.ca



CALL TO ORDER

DECLARATIONS OF (DIRECT OR INDIRECT) PECUNIARY INTEREST

MINUTES OF PREVIOUS MEETING

(a) Draft Minutes of the November 21, 2011 Audit Committee meeting

Recommend Adoption

APPROVAL OF THE AGENDA

DEPUTATIONS

MATTERS TO BE CONSIDERED

1. That the report dated February 28, 2012, from the Director of Internal Audit, re:
Final Audit Reports:

1. Transportation & Works Department, Transit Division, Mississauga Transit Coin Room Audit, and

2. Corporate Services Department, Revenue, Materiel Management and Business Services Division – Cash Receipt Forms Audit.

Recommendation

That the report dated February 28, 2012 from the Director of Internal Audit with respect to final audit reports:

1. Transportation & Works Department, Transit Division, Mississauga Transit Coin Room Audit, and

2. Corporate Services Department, Revenue, Materiel Management and Business Services Division – Cash Receipt Forms Audit be received for information.

NOTE: *The Final Audit Reports for (1) and (2) are provided under separate cover.*

Recommend Receipt

2. That the report dated February 21, 2012, from the Director of Internal Audit, re:
Internal Audit Work Plan for 2012.

Recommendation

That the report dated February 21, 2012 from the Director of Internal Audit, with respect to the Internal Audit work plan for 2012 be approved.

Recommend Approval

CLOSED SESSION

INQUIRIES

ADJOURNMENT



Minutes

AUDIT COMMITTEE

THE CORPORATION OF THE CITY OF MISSISSAUGA

MONDAY, NOVEMBER 21, 2011 – 9:00 AM

**COUNCIL CHAMBER, 2ND FLOOR, CIVIC CENTRE,
300 CITY CENTRE DRIVE, MISSISSAUGA, ONTARIO L5B 3C1**

<http://www.mississauga.ca>

Members Present

Councillor Jim Tovey, Ward 1
Councillor Pat Mullin, Ward 2 (Chair)
Councillor Chris Fonseca, Ward 3
Councillor Ron Starr, Ward 6

Members Absent

Mayor Hazel McCallion, (*ex officio*)

Staff Present

Janice Baker, City Manager
Brenda R. Beault, Commissioner, Corporate Services and Treasurer
Paul Mitcham, Commissioner, Community Services
Sally Eng, Director, Internal Audit, City Manager's Office
Craig Emick, Information Technology Auditor, City Manager's Office
Carmela Radice, Legislative Coordinator, Office of the City Clerk

Others Present

Kevin Travers, Partner, KPMG, external auditors

CALL TO ORDER - 9:05 a.m. (Pat Mullin)

DECLARATIONS OF (DIRECT OR INDIRECT) PECUNIARY INTEREST - Nil

MINUTES OF PREVIOUS MEETING

- (a) Draft Minutes of the September 26, 2011 Audit Committee meeting.

AC-0012-2011

That the Audit Committee minutes of September 26, 2011 be approved as amended as follows:

To reflect that Al Steinbach, Senior Internal Auditor provided an overview of the Transportation & Works Department, Engineering & Works Division – Streetlighting Services Audit.

Approved (J. Tovey)

APPROVAL OF THE AGENDA

That the agenda be approved as presented.

Motion: Moved by: C. Fonseca
Carried

DEPUTATIONS - Nil

MATTERS TO BE CONSIDERED

- (a) Report dated October 24, 2011, from the Commissioner of Corporate Services & Treasurer, re: **2011 Statutory Audit Letter of Engagement and 2011 Audit Planning Report.**

Brenda Beault, Commissioner of Corporate Services and Treasurers and Kevin Travers, Partner of KPMG, external auditor provided an overview of the 2011 Statutory Audit and Letter of Engagement and 2011 Audit Planning Report by highlighting the background, objectives and summary of the observations.

Chair Mullin and Councillor Tovey posed questions to Mr. Travers with respect to the 2011 Audit Planning Report.

In response to the questions posed by Chair Mullin and Councillor Tovey, Mr. Travers indicated that the consolidated financial statements presented fairly, as of December 31, 2011.

Recommendation

AC-0013-2011

1. That the report dated October 24, 2011 from the Commissioner of Corporate Services & Treasurer with respect to the 2011 Statutory Audit Letter of Engagement and the 2011 Audit Planning Report, be received for information.
2. That the Chair of the Audit Committee and City Manager sign and execute the 2011 Statutory Audit Letter of Engagement (Appendix 1) on behalf of the City.
3. That the Audit Committee approves the Audit Planning Report (Appendix 2) for the City's 2011 statutory audit.

Approved (R. Starr)

- (b) Report dated November 10, 2011, from the City Manager & Chief Administrative Officer, re: **Status of Audit Recommendations**.

Janice Baker, City Manager provided the report of the Status of Audit Recommendations by highlighting the background, objectives and summary of the observations and recommendations.

Councillors Fonseca and Starr asked questions on the work plan program of internal audits.

Sally Eng, Director of Internal Audit responded to the questions indicating that there is a three year work plan that is followed although if a recommendation requires a audit to be conducted or a manager requests an audit to be conducted sooner it will be added to the work plan.

Recommendation

AC-0014-2011

That the report dated November 10, 2011 from the City Manager & Chief Administrative Officer regarding the status of audit recommendations, be received for information.

Approved (J. Tovey)

- (c) Reported dated November 10, 2011, from the Director of Internal Audit, re: **Revenue and Cash Handling Audits.**

Sally Eng, Director, Internal Audit provided an overview of the Revenue and Cash Handling Audits by highlighting the background, objectives and summary of the observations and recommendations.

There was no discussion on this matter.

Recommendation

AC-0015-2011

That the report dated November 10, 2011 from the Director, Internal Audit, with respect to Revenue and Cash Handling Audits, be received for information.

Received for information (J. Tovey)

- (d) Report dated November 15, 2011, from the Director of Internal Audit, re: **Final Audit Reports:**

1. Community Services Department, Library Division – Acquisition of Library Material Audit.

Keith Kamino, Senior Internal Auditor, provided an overview of the Acquisition of Library Material Audit report.

Chair Mullin and Councillors Star and Fonseca expressed concern about the range of the discounts on the material that is being purchased and how do you account for books that have not been returned.

Debbie MacDonald, Manager of Shared Services and Betty Mansfield, Area Manager of Library Services responded to the questions indicating that the discounts are applied by the vendor. and a better computer system is being installed with a better tracking the materials.

Councillors Tovey and Starr expressed concerns on the practices that the library is using and how are materials accounted for that have not been returned.

Debbie MacDonald, Manager of Shared Services and Betty Mansfield, Area Manager of Library Services responded to the questions indicating that staff will be better trained on tracking books and a better computer system to track materials and also there is a collection agency that assist us retrieving materials back to the library.

Councillor Fonseca asked if the library has compared the discounts from vendors with other municipalities and how are donated books valued.

Debbie MacDonald, Manager of Shared Services it has been consistent within the publishing industry without municipalities and the public libraries

Chair Mullin asked why there was no competitive bidding and can you provide examples. Debbie MacDonald, Manager of Shared Services indicated that National Geographic and the National Film Board are examples of material that is sole purchasing.

Janice Baker, City Manager suggested that the restructuring of the bidding process can be looked at. Paul Mitcham, Commissioner of Community Services agreed with Ms. Baker's suggestion on looking at the restructuring of the bidding process.

2. Corporate Services Department, Revenue & Materiel Management Division – Property Tax Adjustment Audit.

Barbara Webster, Senior Internal Auditor, provided an overview of this audit report.

Councillor Tovey asked about the breakdown between the industrial and commercial taxes. Janice Baker, City Manager indicated the breakdown to be 68% residential and 32% commercial and industrial.

Councillor Starr asked about the vacant unit rebate program, the charity rebate program and the dismantling of the grow labs. Jeff Jackson, Director of Revenue and Materiel Management indicated there is a 30% reduction to the owner of the vacant unit rebate program. Mr. Jackson indicated that the charity rebate program is given to the charity not the owner of the rent property, as the charity needs to attest to being a registered charity. Mr. Jackson indicated that the police and fire department would conduct work on clearing out the grow lab in the house and would bill the owner and if the departments could not collect from the owner the bill would be attached to their property tax roll.

Councillor Tovey asked about the residential tax assistance program and if a house was demolished how would the City assess the property tax. Jeff Jackson, Director of Revenue and Materiel Management indicated that the amount from the residential tax assistance program is \$400.00 and residents who apply and meet the criteria would receive the assistance. Mr. Jackson indicated that MPAC deals with each property on a one on one basis. They would know the value of the land and house and would make their recommendation from that.

Councillor Fonseca asked about the tax appeals process. Jeff Jackson, Director of Revenue and Material Management indicated that all tax appeals are assessed through MPAC.

Recommendation

AC-0016-2011

That the report dated November 15, 2011 from the Director of Internal Audit with respect to final audit reports:

1. Community Services Department, Library Division – Acquisition of Library Material Audit and
2. Corporate Services Department, Revenue & Materiel Management Division – Property Tax Adjustment Audit, be received for information.

Received for information (C. Fonseca)

7. CLOSED SESSION - Nil
8. COMMITTEE MEMBERS' INQUIRIES – Nil
9. ADJOURNMENT 10:23 a.m. (R. Starr)



Corporate Report

Clerk's Files

Originator's
Files



DATE: February 28, 2012

TO: Chair and Members of Audit Committee
Meeting Date: Monday, March 5, 2012

FROM: Sally P. Eng, CA, CMA
Director, Internal Audit

SUBJECT: **Final Audit Reports:**

- 1. Transportation & Works Department, Transit Division, Mississauga Transit Coin Room Audit, and**
- 2. Corporate Services Department, Revenue, Materiel Management and Business Services Division – Cash Receipt Forms Audit.**

RECOMMENDATION: That the report dated February 28, 2012 from the Director of Internal Audit with respect to final audit reports:

1. Transportation & Works Department, Transit Division, Mississauga Transit Coin Room Audit, and
2. Corporate Services Department, Revenue, Materiel Management and Business Services Division – Cash Receipt Forms Audit be received for information.

BACKGROUND: In accordance with the Terms of Reference for the Audit Committee (By-law 0321-2010), the Committee is responsible for “reviewing reports from the Director of Internal Audit identifying audit issues and the steps to resolve them, [and] reviewing the adequacy of the management responses to audit concerns, having regard to the risks and the costs involved.”

COMMENTS: Internal Audit has completed finalization of two audits, being:

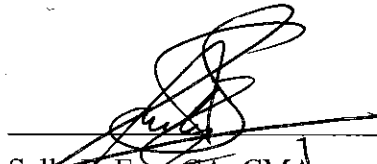
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1. Transportation & Works Department, Transit Division, Mississauga Transit Coin Room Audit, and
2. Corporate Services Department, Revenue, Materiel Management and Business Services Division – Cash Receipt Forms Audit.

The two audit reports are separately bound and are hereby submitted to the Audit Committee for consideration.

FINANCIAL IMPACT: Not applicable

CONCLUSION: The Transportation & Works Department, Transit Division, Mississauga Transit Coin Room Audit, and Corporate Services Department, Revenue, Materiel Management and Business Services Division – Cash Receipt Forms Audit are now complete and are submitted for consideration by the Audit Committee.



Sally P. Eng, CA, CMA
Director, Internal Audit

Prepared By: Sally P. Eng, Director, Internal Audit



Corporate Report

Clerk's Files

Originator's
Files

2

AUDIT COMMITTEE
MAR 05 2012

DATE: February 21, 2012

TO: Chairman and Members of Audit Committee
Meeting Date: March 5, 2011

FROM: Sally P Eng, CA, CMA
Director, Internal Audit

SUBJECT: Internal Audit Work Plan for 2012

RECOMMENDATION: That the report dated February 21, 2012 from the Director of Internal Audit, with respect to the Internal Audit work plan for 2012 be approved.

BACKGROUND: The Audit Committee Terms of Reference (By-law 0321-2010) states that the Committee shall review "the work plan, staffing and budget of Internal Audit" to ensure that the audit work plan is compatible with Corporate objectives and priorities. The Internal Audit Charter (By-law 0240-2004) also requires the Internal Audit Division to "develop a flexible audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management and submit that plan to the Audit Committee for review and approval as well as periodic updates."

A three year audit work plan for 2010 to 2012 was developed based on the results of a Corporate Risk Assessment conducted in early 2010 as well as discussion with City Manager, Commissioners and Directors. The Corporate Risk Assessment was done using seven (7) risk categories being Business Operations; Human Resources; Financial Resources; Physical Assets; Technology and Information Resources; Confidentiality; and Public Profile.

The original work plan was approved by the Audit Committee on May 10, 2010 with subsequent amendments at the September 27, 2010, March 7, 2011 and September 26, 2011 Committee meetings. Amendments were made to reflect changes in priorities as a result of emerging risks and issues, and changes to staff resources.

This report provides the status of the projects conducted in 2011, and the projects being recommended for 2012, the last year of the three year work plan.

COMMENTS:**1) 2011 Work Plan**

Appendix 1 shows the current status of the 2011 Work Plan. In summary,

- Reports for eight (8) audits were presented to the Audit Committee during 2011.
- Reports for two (2) additional audits have been finalized and will be presented to the Committee at the March 2012 meeting.
- Three (3) audits are currently in various stages of progression and priority is given to completing them.
- Planning for the IT Network Technical Review project commenced in 2011 but was put on hold pending the work of the IT Network Team. Internal Audit has since been requested by IT Management to provide consulting services to the IT Network Project.
- Four (4) audits were postponed due to a delay in implementation of the automated system or audit staff vacancies and absences in 2011. The postponement of these projects was approved by the Audit Committee at the September 2011 meeting and are now included in the 2012 Work Plan.

2) 2012 Work Plan

Appendix 2 lists the projects that are proposed for 2012. Majority of the projects are based on the 2010 to 2012 Work Plan and subsequent changes approved by the Audit Committee. Further

amendments are proposed based on updated information, changes in risk profiles and further discussion with senior management.

Included in the 2012 Work Plan are the second phase of the Transit Revenue Audit and the Hershey Centre Contract Audit. To facilitate and expedite the reporting processes, Phase 1 of these two audits was conducted in 2011. Phase 2 will be done in 2012 where emphasis for the Transit Revenue Audit will be on the sale and handling of Transit tickets and passes, and the focus of the Hershey Centre Audit will be on revenue and cash handling processes.

All audits are conducted in accordance with the Code of Ethics of the Institute of Internal Auditors (IIA) and the standards and concepts set out in the International Standards for the Professional Practice of Internal Auditing, as well as Corporate Policies and Procedures 03-04-01 on Audit Process, and the Internal Audit Division's Procedural Manual.

Detailed scope, objectives and evaluation criteria are determined at the planning stage of each project and Management is encouraged to participate in the planning process. An audit planning memorandum is prepared and discussed with Management prior to the commencement of each audit.

3) Other Projects

In addition to audit projects, a percentage of Internal Audit staff time is spent on other projects which are listed in Section B of Appendix 2.

a) Audit Related Projects

These projects include:

- (i) Follow up of outstanding audit recommendations which are conducted twice a year. Reports on the status of the recommendations are presented to the Audit Committee in May and November.

(ii) A Corporate Risk Assessment which will be a refinement of the process adopted in 2009. Management will be requested to assess the risks which are inherent in the normal course of business when implementing their programs. Results of the assessment will be used to develop the Internal Audit Work Plan for 2013 - 2015.

b) Consulting Services

The purpose of providing consulting services is to offer proactive advice to Management to enhance controls and mitigate risks, to improve City's operations and to ensure that issues identified are appropriately addressed. The schedules and the amount of time required to provide these services largely depend on the progress and complexity of the projects concerned and generally are not within the control of Internal Audit. In the past years, approximately 10 to 15% of audit staff time has been spent on consulting and policy review activities.

c) Continuous Improvement

Internal Audit subscribes to the Code of Ethics and the Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors (IIA). In accordance with the Professional Standards, Internal Audit is required to "develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity". As such, Internal Audit is committed to a program of continuous improvement by researching best practices for managing and conducting audit activities; providing professional development opportunities to staff to maintain an audit team with versatile skills; and updating the divisional procedural manual to provide proper guidance and direction to audit staff. In addition, an external quality assurance review is planned for 2012. This review is a requirement of the IIA and is conducted by a qualified, independent reviewer or review team outside the City. The objective of the assessment is to provide Council with the assurance that the Internal Audit Division does adhere to the Code of Ethics and the Professional Standards of the Institute.

4) Changes to Proposed Program

While every attempt will be made to conduct the specific projects identified in the 2012 work plan, it is important to recognize that the audit work plan needs to remain flexible to accommodate changes in priorities, requests for unanticipated projects as well as necessary changes in audit scope.

On occasions, it may be necessary or more efficient to expand the scope of the audits to examine issues that are not originally contemplated. As needs and priorities change during the year, ad hoc requests for both assurance and consultative services may also be received from the Audit Committee and Management. Accommodating these changes and requests may lead to changes to the proposed 2012 Work Plan.

It is difficult to predict the need for changes in audit scope and the level of requests for unanticipated projects. Accepting these changes may result in deferring certain projects in the Work Plan. Any changes will be discussed with the City Manager and Chief Administrative Officer and the 2012 Work Plan will be updated semi-annually and will be presented to the Audit Committee at the appropriate juncture.

FINANCIAL IMPACT: None

CONCLUSION: Projects for the 2012 Internal Audit Work Plan are selected based on the 2010 to 2012 Audit Work Plan that was approved by the Audit Committee on May 10, 2010 and subsequent changes approved by the Committee in 2010 and 2011, as well as updated information received since the establishment of the three (3) year Work Plan. Flexibility of the Work Plan is required to accommodate ad hoc requests from the Audit Committee and Management during the year, as well as justified expansion of audit scope.

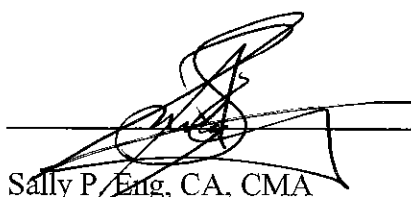
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The 2012 Audit Work Plan will be reviewed on a semi-annual basis. Any changes will be discussed with the City Manager and Chief Administrative Officer and presented to the Audit Committee for approval.

ATTACHMENTS:

Appendix 1: 2011 Internal Audit Work Plan Status

Appendix 2: 2012 Proposed Internal Audit Work Plan



Sally P. Eng, CA, CMA
Director, Internal Audit

Prepared by: Sally Eng, Director, Internal Audit

2011 Internal Audit Work Plan Status

	Project	Status	Comments
REVENUE AND CASH HANDLING			
1	Property Tax - Billing	Done	Report presented to Audit Committee in 2011.
2	Property Tax – Adjustments, Refunds, Rebates, etc	Done	Report presented to Audit Committee in 2011.
3	2010 Investment	Done	Report presented to Audit Committee in 2011.
4	2011 Investment	In Progress	Field work is near completion. Testing on transactions in the last quarter of 2011 is currently in progress.
5	Business Licensing	Done	Report presented to Audit Committee in 2011.
6	Cash Receipt Forms	Done	Final Report to be presented to March Audit Committee Meeting.
7	Transit Coin Room	Done	Final Report to be presented to March Audit Committee Meeting.
8	Pay and Display	2012 Work Plan	Delay in implementing off street paid parking has necessitated the need to defer this audit. This is now included in the 2012 Work Plan.
PURCHASING, PAYMENTS, PAYROLL			
9	Acquisition of Library Material	Done	Report presented to Audit Committee in 2011.
10	HR/Payroll (SAP HCM)	2012 Work Plan	A shortage of audit resources in 2011 resulted in the deferral of the payroll audit. A Library Payroll Audit is now included in the 2012 Work Plan.
CONTRACTS			
11	Streetlighting	Done	Report presented to Audit Committee in 2011.
12	Hershey Centre	In Progress	Field work is near completion. A second phase of the Hershey Centre Audit is included in the 2012 Work Plan.
INFORMATION TECHNOLOGY			
13	IT Active Directory	Done	Report presented to Audit Committee in 2011.
14	IT Annual Maintenance	Done	Report presented to Audit Committee in 2011.
15	Identity and Access Management	In Progress	Field work is currently in progress.
16	IT Hardware Inventory	2012 Work Plan	Audit was originally expected to commence in the fall of 2011 but was delayed due to staff vacancy. This is now included in the 2012 Work Plan.
17	IT Network Technical Review	2012 Consulting Project	Planning for this audit started in 2011 but was put on hold pending the work of the IT Network Team on changes and upgrade to the City's network. Internal Audit has since been requested by IT Management to provide

2(g)

2011 Internal Audit Work Plan Status

	Project	Status	Comments
			consulting services to the project.
OTHERS			
18	Risk Management – Claims Administration	2012 Work Plan	A shortage in audit resources resulted in the deferral of this audit. An overview of the work in this area is now included in the 2012 Work Plan.

Consulting and Other Projects Completed in 2011:

- Amendments to Purchasing By-law and related Corporate Policies and Procedures including Procurement Cards; Vendor Performance Management and Disqualification; Bid Award and Bid Protest
- IT Security Management
- Investment Process and Debt Management Policy
- Health Benefits Contract
- Pay and Display On Street Parking Procedures
- Draft Project Charter for Central Contract Tracking System
- Various new or amended Corporate Policies and Procedures
- Various process reviews
- Assistance in the implementation of audit recommendations
- Special Review

2012 Proposed Internal Audit Work Plan

A. AUDITS

	Audit	Inherent Risk	Previous Audits
REVENUE AND CASH HANDLING			
1	Cash Receipt Forms **	Medium	Various
2	2011 Investment **	Medium	Annual
3	Transit Coin Room **	High	2003/2004/2008
4	Transit Revenue – Tickets, Passes	High	2003/2004
5	Parking Revenue	High	1994/2005
6	Pay and Display	Medium	New Program
7	Recreation & Parks – Marinas	Medium	-
PURCHASING, PAYMENTS, PAYROLL			
8	Purchasing - Medium Value Acquisitions	High	2004/2008
9	Purchasing - Low Value Acquisitions (continuous auditing)	Medium	2008
10	Payroll – Library Union	High	-
CONTRACTS			
11	Hershey Centre – Phase 1 **	High	-
12	Hershey Centre – Phase 2	High	-
INFORMATION TECHNOLOGY			
13	Identity and Access Management **	High	-
14	IT Hardware Inventory and Wireless Devices	Medium	-
OTHERS			
15	Risk Management (overview of the function for future audit planning purposes)	Medium	-

** These projects were started in 2011 and are carried over to the work plan for 2012. Priority is given to completing these projects.

B. OTHER PROJECTS

	Project	Comment
AUDIT RELATED		
1	Corporate Risk Assessment	Corporate Risk Assessment is conducted every 3 years (with annual refresh) where Management is requested to assess the risks that are inherent in their normal course of conducting business. Results of the assessment will be used to develop the Internal Audit work plan for 2013 to 2015.
2	Audit Recommendations Follow Up	Follow up of outstanding audit recommendations are done twice a year to ensure that the recommendations have been implemented and/or the issues identified in the previous audits have been resolved.
CONSULTING		
3	Contract Tracking System	This is a joint project with Legal Services and Legislative

2012 Proposed Internal Audit Work Plan

	Project	Comment
		Services to determine how City contracts/agreements can be tracked to enable quick and easy access and to gain a complete understanding of commitments that the City has with outside parties.
4	IT Network	This project is to provide advisory services to the IT Network Team in the changes and upgrade to the City's network system.
5	Ongoing consultation as requested by Management.	These are consulting services aimed at providing management with proactive advice to enhance controls and mitigate risks and to improve City operations. Some of the requests received to date include: <ul style="list-style-type: none"> - IT Security Task Force - Electronic Records Management Project Team - Review of new and amended Corporate Policies and Procedures - Amendments to the Purchasing By-law - Compliance with Payment Card Industry
CONTINUOUS IMPROVEMENT		
6	External Quality Assurance	This is a requirement of the Institute of Internal Auditors (IIA) to monitor and assess the overall effectiveness of the internal audit activities. Such a review is required once every five years and is conducted by a qualified, independent reviewer or review team from outside the City.
7	Divisional Procedural Manual Update	This project involves the updating of the Internal Audit Procedural Manual to reflect the current practices of the Internal Audit Division to provide consistent direction and guidance to Audit Staff in performing their duties.
8	Audit Management and Working Paper Software Research	This involves research into best practices and automated systems for managing internal audit activities including preparation of audit work plan and documentation of audit work.
9	Professional Development	This is to provide professional development opportunities to Audit Staff through seminars, workshops, webinars and materials acquired for the Internal Audit Library. Internal Audit continues to participate and support the activities of the MIAA which is a network of municipal auditors which share information and experience.
10	"Marketing" of Internal Audit	Internal Audit will participate in the Show Case of the City Manager's Leadership Conference and respond to any staff requests to speak at their departmental divisional staff meetings regarding the role, responsibilities of Internal Audit and the services that the Division provides.